

REMARKS

This is in response to the Office Action mailed March 20, 2008, in which the Examiner rejected claims 1-16. With this amendment, Applicant has amended claims 1, 5 and 9 and a paragraph of the specification. With consideration of the application as amended is respectfully requested.

Interview Summary

On April 9, 2008, Applicant's representative, Brian D. Kaul, conducted a telephone interview with Examiner Thomas M. Hammond III. During the interview the rejection of independent claim 1 was discussed. Applicant requested that the Examiner identify the elements of Kaplan et al. (U.S. Patent No. 6,584,453) that correspond to the elements of independent claim 1. In particular, Applicant requested that the Examiner identify the elements of Kaplan et al. that correspond to the claimed "saved original transaction document", "new transaction document", and "a command to edit the original transaction document", as provided in claim 1.

The Examiner identified the "move/merge audit journal entries" of Kaplan et al. as reading on the claimed "original transaction document", the "move/merge balance table 212" as reading on the claimed "new transaction document", and the "move/merge request" as reading on the claimed "command to edit the original transaction document". While Applicant identified the deficiencies in these findings, which are described in detail below, the Examiner submitted that the findings were sound and requested that Applicant identify the deficiencies in a written response.

No resolution was reached.

Claim Rejections-35 U.S.C. §101

In the Office Action, the Examiner rejected claims 1-16 under 35 U.S.C. §101 because the claimed invention did not include any physical components of the computerized accounting system. Applicant has amended independent claims 1 and 9 to describe the computerized accounting system as including "a tangible computer storage medium" and to describe a method step as including "saving [a document] . . . in the computer storage medium".

Claims 1 and 9, as amended, are believed to satisfy 35 U.S.C. §101. Therefore, Applicant requests that the rejections be withdrawn.

Claim Rejections-35 U.S.C. §102

In the Office Action, the Examiner rejected claims 1 and 4-8 under 35 U.S.C. §102 (e) as being anticipated by Kaplan et al. (U.S. Patent No. 6,584, 453). Applicant respectfully believes that the rejections can be withdrawn for the reasons provided below.

The Examiner identified col. 5, lines 30-67 and col. 6, lines 1-38 of Kaplan et al. as teaching all of the elements of independent claim 1. However, no elements of Kaplan et al. were identified as corresponding to the elements of independent claim 1. In reviewing the cited sections, Applicant could not discern such corresponding elements of Kaplan et al. Applicant requested an interview with the Examiner, which was ultimately conducted on April 9, 2008, as indicated above.

During the interview, the Examiner identified the audit journal entries (col. 6, lines 20-25 and 56-62), as reading on the claimed original transaction document, the move/merge balance table 212 (col. 6, lines 13-19) as reading on the claimed new transaction document, and the move/merge request (col. 5, lines 32-35) as reading on the claimed command to edit the original transaction document. As Applicant explained during the interview, there appear to be several deficiencies in these findings.

For instance, the Examiner agreed with Applicant that claim 1 requires that the original transaction document exist prior to the command to edit the document. However, the audit journal entries (cited original transaction document) of Kaplan et al. are generated subsequent to the move/merge request (cited as the command to edit the original transaction document). See FIG. 3 and col. 5, lines 29 – col. 6, line 38. Therefore, the audit journal entries of Kaplan et al. do not read on the original transaction document of claim 1.

Additionally, the audit journal entries of Kaplan et al. fails to read on the claimed original transaction document because they do not contain any transactions that have been posted to the general ledger balance table 210, prior to the generation of the move/merge balance table 212 (cited new transaction document), as provided in claim 1. As a result, Kaplan et al. do not further disclose the nullification of such original transaction postings in the general ledger balance table 210, as provided in claim 1.

Claim 1 describes the new transaction document as being “a copy of the original transaction document”. Thus, the claimed new transaction document is not generated prior to the

creation of the original transaction document. However, the move/merge balance table 212 (cited new transaction document) of Kaplan et al., is generated prior to the generation of the audit journal entries (cited original transaction document). See FIG. 3 and col. 6, lines 13-26. Therefore, the move/merge balance table 212 of Kaplan et al. does not read on the claimed new transaction document.

Further, Kaplan et al. do not disclose that the move/merge balance table 212 (cited new transaction document) is ever modified. Therefore, Kaplan et al. do not disclose “modifying the new transaction document” or “saving the modified new transaction document”, as provided in independent claim 1.

Because the move/merge balance table 212 is not modified, there is no disclosure regarding the posting of transactions of such a modified move/merge balance table 212 to the general ledger balance table 210 of Kaplan et al. Thus, Kaplan et al. do not disclose “posting transactions of the modified new transaction document in the general ledger”, as provided in claim 1.

For at least these reasons, Kaplan et al. do not anticipate independent claim 1. Therefore Applicant requests that the rejection be withdrawn.

With regard to claim 4, the Examiner found col. 6, lines 20-31 of Kaplan et al. to disclose “wherein the posting step e) is performed in response to the saving step c)” as provided in claim 4. The cited section of Kaplan et al. provides “the system updates general ledger balances in general ledger balance table 210 (state 318) . . . [which] entails reading move/merge balance table 212 to determine which balances to update, and writing the changes to the general ledger balance table 210.” Accordingly, the “postings” to the general ledger balance table 210 correspond to the entries in the move/merge balance table 212, which the Examiner cited as reading on the claimed new transaction document rather than the claimed “modified new transaction document”. Accordingly, claim 4 is not anticipated by Kaplan et al.

Claim 5 provides “wherein the original transaction document is selected from the group consisting of an invoice and a vendor bill.” The audit journal entries (cited original transaction document) of Kaplan et al. cannot reasonably be construed as either an invoice or a vendor bill, as provided in claim 5. Rather, the audit journal entries are used “to facilitate future auditing of changes made during the move/merge operation (state 316)” (col. 6, lines 20-22). Therefore, claim 5 is not anticipated by Kaplan et al.

As discussed above, the audit journal entries (cited original transaction document) do not include “original transaction postings” that were posted to the general ledger balance table 210 prior to the generation of the move/merge balance table 212, as provided in claim 1. Therefore, the claimed “original transaction postings” are not disclosed by Kaplan et al. As a result, Kaplan et al. do not teach or suggest “wherein the nullifying step d) includes posting one or more cancelling transactions in the general ledger that nullifies each of the original transaction postings in the general ledger”, as provided in claim 6. Accordingly, claim 6 is not anticipated by Kaplan et al.

As discussed above, Kaplan et al. does not disclose the claimed “original transaction postings”. Therefore, Kaplan et al. do not disclose “wherein the nullifying step d) includes voiding the original transaction postings in the general ledger”, as provided in claim 7. Accordingly, Kaplan et al. do not anticipate claim 7.

With regard to claim 8, Kaplan et al. do not teach or suggest the voiding of the audit journal entries (cited original transaction document). Therefore, Kaplan et al. do not anticipate claim 8.

Claim Rejections-35 U.S.C. §103

In section 9 of the Office Action, the Examiner rejected claims 2 and 3 under 35 U.S.C. §103 (as being unpatentable over Kaplan et al., in view of Land et al. (U.S. Patent No. 6,807, 533)). Applicant respectfully believes that the rejections can be withdrawn for the reasons set forth below.

With regard to claim 2, Kaplan et al. do not disclose any action of modifying the move/merge balance table 212 (cited as the new transaction document). Therefore, Kaplan et al. do not disclose “wherein the modifying step b) includes adding, deleting, or changing a transaction in the new transaction” as provided in claim 2. Accordingly, claim 2 is non-obvious in view of Kaplan et al.

With regard to claim 3, Kaplan et al. do not disclose the modification of the move/merge balance table 212 (cited new transaction document) by applying a credit, applying a debit, modifying a quantity, or modifying a cost of the move/merge balance table 212, as provided in claim 3. Accordingly, claim 3 is non-obvious in view of the cited reference.

Rejections of Claims 9-16

In the Office Action, the Examiner rejected claims 9-16 in accordance with the rejections of claims 1-8. Applicant presumes that claims 9 and 12-16 are rejected in accordance with the rejections of claims 1 and 4-8, respectively. Claims 10 and 11 are believed to be rejected in accordance with the rejections of claims 2 and 3, respectively. Applicant respectfully believes that the rejections can be withdrawn for the reasons set forth above. Additional reasons for withdrawing the rejections are provided below.

With regard to independent claim 9, Kaplan et al. does not disclose the following:

- That the audit journal entries (cited original transaction document) of Kaplan et al. include “original transaction postings” and the general ledger balance table 210 (general ledger) includes those “original transaction postings” [see the preamble of claim 9];
- That the audit journal entries are opened [step a) of claim 9];
- That the audit journal entries are modified [step b) of claim 9];
- That the modified audit journal entries are saved as the move/merge balance table 212 (cited new transaction document) [step c) of claim 9];
- That the “original transaction postings” of the audit journal entries are nullified in the general ledger balance table 210 [step d) of claim 9]; or
- That the “transactions” of the move/merge balance table 212 are posted in the general ledger balance table 210 [step e) of claim 9].

Accordingly, independent claim 9 is not anticipated by Kaplan et al.

Claim 10 is believed to be allowable in view of the cited references at least for the reasons set forth above with regard to claim 2.

Claim 3 is believed to be allowable in view of the cited references for at least the reasons set forth above with regard to claim 3.

Claim 12 is believed to be allowable in view of Kaplan et al. at least for the reasons set forth above with regard to claim 4.

With regard to claim 13, the audit journal entries (cited original transaction document) cannot reasonably be construed as comprising an invoice, as provided in claim 13. Therefore, claim 13 is not anticipated by Kaplan et al.

Claim 14 is not anticipated by Kaplan et al. at least for the reasons set forth above with

regard to claim 6.

Claim 15 is not anticipated by Kaplan et al. at least for the reasons set forth above with regard to claim 7.

Claim 16 is not anticipated by Kaplan et al. at least for the reasons set forth above with regard to claim 8.

Request for Express Identification of Elements

In the event that any one of the pending claims is rejected in a subsequent Office Action, Applicant requests that the Examiner specifically identify the elements of any cited reference that correspond to the elements provided in the claim. Additionally, Applicant requests that the Examiner expressly describe how each of the cited elements has the identical relationship to the other cited elements as provided in the claim. Applicant believes that this basic information is essential to clearly conveying the Examiner's rationale for the rejections and for narrowing issues for appeal.

Conclusion

In view of the above remarks, Applicant believes that the present application is in condition for allowance. Reconsideration in favorable action is respectfully requested.

The Director is authorized to charge any fee deficiency required by this paper or credit any overpayment to Deposit Account No. 23-1123.

Respectfully submitted,

WESTMAN, CHAMPLIN & KELLY, P.A.

By: 

Brian D. Kaul, Reg. No. 41,885
900 Second Avenue South, Suite 1400
Minneapolis, Minnesota 55402-3319
Phone: (612) 334-3222
Fax: (612) 334-3312

BDK/eap